

Contents

Profile 3

Highlights 11

Property Taxes 17

Sales and Use Taxes 27

Special Taxes 39

Appeals 49

Meeting Taxpayer Needs 5

Economic Analysis 59

Appendix

Taxes and Fees Administered by the Board of Equalization, 1998-99

Mission

The mission of the State Board of Equalization is to serve the public through fair, effective, and efficient tax administration.

Goals

The State Board of Equalization will

- Interpret and apply tax and fee laws correctly, consistently, and fairly.
- Collect and allocate revenues as required by law.
- Assess and allocate property values as required by law.
- Educate and assist tax- and feepayers to comply voluntarily, while minimizing their compliance burden.
- Provide high-quality customer service, using well-qualified staff and state-of-the-art technology.
- Achieve program objectives at the lowest possible cost.

Since its beginnings in 1870, the State Board of Equalization has been responsible for ensuring that California counties administer the state's property tax laws in an equitable manner. The Board oversees the assessment practices of the state's 58 county assessors, who annually determine the value of 12 million properties in the state, including homes. To commemorate the 1998-99 sesquicentennial of the California Gold Rush, this report features photographs illustrating the evolution of building design in our state, with a special focus on housing.

State Board of Equalization 1998-99 Annual Report

Produced by the Customer and Taxpayer Services Division and Agency Planning and Research Division

Managing editor: Katherine K. Evatt

Editing, design, and production: CDE Press, California Department of Education

Photo Credits

The State Board of Equalization gratefully acknowledges the following state agencies and individuals for the use of photographs appearing on the following pages:

Property Taxes Department, State Board of Equalization (42, 45, 47, 48, 50, 51, 63, and 69)

California State Parks, California Department of Parks and Recreation (2, 6, 10, 20, and 34)

Office of Historic Preservation, California Department of Parks and Recreation (13, 16, 22, 25, 26, 32, 36, and 40)

Mogavero Notestine Associates (52 and 65)

David Baker Associates (56, photograph by David Wakeley; 58, photograph by Brian Rose)

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